

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

IN RE:

BAXLEY CORPORATION, LLC

DEBTOR

CASE NO:

22-00397-5-DMW

CHAPTER 7

**NOTICE OF FIRST APPLICATION FOR INTERIM COMPENSATION OF  
ACCOUNTANT**

James B. Angell, Chapter 7 Trustee in the above referenced case (“Trustee”) has filed papers with the Court to apply for interim compensation for Nordlander CPA, PLLC (“Accountant”) in this case.

**Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)**

If you do not want the court to allow the application, or if you want the court to consider your views on the application, then on or before **September 26, 2022**, you or your attorney must file with the court, pursuant to Local Rule 9013-1 and 9014-1, a written response, an answer explaining your position, and a request for hearing at:

Clerk, U.S. Bankruptcy Court  
Eastern District of North Carolina  
PO Box 791  
Raleigh, North Carolina 27602

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before the date stated above.

You must also mail a copy to:

Brian C. Behr, Esquire Bankruptcy Administrator 434 Fayetteville Street, Suite 640 Raleigh, NC 27601	James B. Angell Chapter 7 Trustee P.O. Box 12347 Raleigh, NC 27605
Bill Kroll Everett Gaskins Hancock, LLP 220 Fayetteville Street #300 Raleigh, NC 27601	George M. Oliver Po Box 1548 New Bern, NC 28563

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the application and may enter an order granting that relief.

DATED: September 2, 2022

s/James B. Angell

James B. Angell, Chapter 7 Trustee  
Howard, Stallings, From, Atkins,  
Angell & Davis, P.A.  
State Bar No. 12844  
P.O. Box 12347  
Raleigh, NC 27605  
Telephone: (919) 821-7700  
Facsimile: (919) 821-7703  
jangell@hsfh.com

UNITED STATES BANKRUPTCY COURT  
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**FIRST APPLICATION FOR INTERIM COMPENSATION OF ACCOUNTANT**

Now comes James B. Angell, Chapter 7 Trustee (“Trustee”), by and through undersigned counsel, and hereby moves the Court for approval of the Application for Payment of Accountant, Nordlander CPA, PLLC (“Accountant”) as Accountant in this case seeking payment of fees and expenses. In support thereof, he respectfully represents to the Court:

1. This matter is a core proceeding pursuant to 28 U.S.C. §157, and the Court has jurisdiction pursuant to 28 U.S.C. §§151, 157 and 1334. The Court has the authority to hear this matter pursuant to the General Order of Reference entered August 3, 1984, by the United States Bankruptcy Court for the Eastern District of North Carolina.
2. In the course of the affairs of the bankruptcy estate, it became necessary for the Trustee to obtain the services of an Accountant. On March 2, 2022, the Trustee filed an Application to Employ Nordlander CPA, PLLC as Accountant in this case. An order was entered allowing employment on March 9, 2022.
3. The Accountant was employed to perform the following professional services:
  - a. To conduct a forensic review of Baxley Corporation, LLC and Baxley Leasing, LLC; and
  - b. To serve as an expert witness on request by the Trustee.
  - c. To perform any other forensic accounting services for the Trustee as may be necessary in this Chapter 7 proceeding.
4. This is the first application for payment of the Accountant in this case.
5. The Trustee seeks to make payments to Accountant for the period of February 25, 2022, through April 1, 2022. The total payment of fees sought is \$13,350.00. In addition, approval of expenses is sought in the amount of \$359.74. A copy of the billing worksheet is attached as Exhibit A.
6. The credentials for Robert Nordlander are attached hereto as Exhibit B.

7. The services rendered by Accountant were necessary and of substantial value to the bankruptcy estate. The amount sought is fair and reasonable for the services rendered.

WHEREFORE, it is hereby respectfully requested that Nordlander CPA, PLLC., Accountant for the James B. Angell, Chapter 7 Trustee in the above referenced case be allowed reimbursement of fees in the amount of \$13,350.00 and expenses in the amount of \$359.74 for a total of \$13,709.74, and for such other relief as is just and proper.

DATED: September 2, 2022

s/James B. Angell  
James B. Angell, Chapter 7 Trustee  
Howard, Stallings, From, Atkins,  
Angell & Davis, P.A.  
State Bar No. 12844  
P.O. Box 12347  
Raleigh, NC 27605  
Telephone: (919) 821-7700  
Facsimile: (919) 821-7703  
jangell@hsfh.com

## EXHIBIT A

## Invoice# BaxleyCorp01

Issue date: 06/28/2022

Due date: 07/07/2022



Bill from

Nordlander CPA, PLLC

4004 Ballard Farm Road

Colfax, NC 27235

(336) 421-2392

Bill to

EDNC Bankruptcy Court

PO Box 791

Raleigh, NC 27602

Baxley Corporation Chapter 7

ITEM TYPE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Service	- Phone call with Angell re payroll, bank accts, credit cards; emailed screennames and passwords to Angell; - 02/25/2022	0.80	250.00 USD	200.00 USD
Service	- Phone call from Behr, Angell, and Holmes re payroll; access QB and ADP; change B Baxley pay; Get EIN for Baxley Corp; respond to emails from Behr - 02/25/2022	1.00	250.00 USD	250.00 USD
Service	- Email from Angell about complaint; drafted and emailed response; discussion on phone with Angell - 02/28/2022	0.80	250.00 USD	200.00 USD
Service	- Read email from Angell about payroll records; access QB and ADP records; download records to server; email results to Angell - 03/01/2022	0.80	250.00 USD	200.00 USD
Service	- Travel from office to BK court in Greensboro for conf w/ Angell - Travel time - 03/08/2022	0.30	125.00 USD	37.50 USD
Service	- Review, edit, and get notarized the affidavit; call with Angell about corrections - 03/08/2022	1.00	250.00 USD	250.00 USD
Service	- Gather evidence to support affidavit for Angell; scan and send docs to Angell - 03/08/2022	2.50	250.00 USD	625.00 USD
Service	- Travel from BK Court in Greensboro to office - Travel time - 03/08/2022	0.30	125.00 USD	37.50 USD
Service	- Conference w/ Angell in Greensboro re affidavit - 03/08/2022	1.00	250.00 USD	250.00 USD
Service	- Meet with Angell, et al in Raleigh; review exhibits for exparte; exparte in BK court - 03/09/2022	2.00	250.00 USD	500.00 USD

Service	- Travel from BK Court in Raleigh to office - Travel time - 03/09/2022	1.50	125.00 USD	187.50 USD
Service	- Travel from office to BK Court in Raleigh - Travel time - 03/09/2022	1.50	125.00 USD	187.50 USD
Service	- email from Angell re payroll; access ADP payroll for results; email results to Angell; PACER access for adversary proceedings docs and 2004 hearings - 03/11/2022	0.50	250.00 USD	125.00 USD
Service	- Review adversary proceedings documents including various 2004 hearings of BB, MB and JK; make notes on findings for upcoming hearing - 03/11/2022	2.00	250.00 USD	500.00 USD
Service	- Access to QB online Baxley Leasing; download and preserve data for Angell; review last few months for Baxley Leasing; mail results to Angell - 03/11/2022	0.50	250.00 USD	125.00 USD
Service	- continue deposit analysis of NC DOT to books and records on Baxley Corp for 2021 and 2022; review asset listing by Angell; compare asset listing to tax returns and books and records; create another potential list of assets from known documents; create questions for 2004 hearing for Angell; email responses to Angell - 03/15/2022	3.70	250.00 USD	925.00 USD
Service	- Call with Angell re deposit analysis; deposit analysis of NC DOT to bank stmts for 2021 and 2022; - 03/15/2022	1.50	250.00 USD	375.00 USD
Service	- Phone call from Angell/Behr re 2004 hearing; access Brandon Baxley Corp emails; download screenshots; export contact list; discover email access for March; Days prior Mac book accessed email system; email results to Trustee; email to Less Back Office re password for accounting; - 03/16/2022	1.00	250.00 USD	250.00 USD
Service	- Phone call from Angell/BA re 2004 hearing; discuss preservation letter to Microsoft and BB admission of removing emails - 03/16/2022	0.30	250.00 USD	75.00 USD
Service	- email from Angell re getting Brandon Baxley business email; attempt access for Brandon Baxley's business email; give results of deleted emails to Trustee/BA - 03/16/2022	0.30	250.00 USD	75.00 USD
Service	- Email from Trustee asking me to access BC emails; attempt to access Go Daddy but bad password; access Ball emails and archived to Dropbox; verified archive - 03/17/2022	0.70	250.00 USD	175.00 USD

Service	- received email about bill.com; attempt to gain access and emailed back results; phone call with Angell re Baxley Corp emails; reviewed some recent emails from employees; got access to GoDaddy website, reviewed activity, updated point of contact information; researched new websites created recently by Baxley; emailed findings back to Angell and others - 03/18/2022	1.70	250.00 USD	425.00 USD
Service	- Read and responded to Angell's email about tax representation - 03/18/2022	0.30	250.00 USD	75.00 USD
Service	- Phone call with Angell re upcoming hearing; - 03/21/2022	0.30	250.00 USD	75.00 USD
Service	- Received list of items for hearing; review and compile data in Bax Corp GL for lease pmts descriptions; review several recent months of emails from Ball and Keith for leads for hearing; discovered additional material for pending hearing; email from Behr re IRS tax audit and whistleblower for Baxleys; reviewed the IRS audit file; sent response to BA. - 03/21/2022	5.30	250.00 USD	1,325.00 USD
Service	- Access to Construction Journal website; review Baxley Construction bids; download and email documents to Angell, et al - 03/21/2022	0.50	250.00 USD	125.00 USD
Service	- Review list of items for hearing; create spreadsheets from BC General Ledgers re lease payments and xfers of funds; email spreadsheets to Angell; email to Angell re my conversation with Kevin Shoaf re his warning given to Baxley - 03/22/2022	4.00	250.00 USD	1,000.00 USD
Service	- Travel from office to BK Court in Raleigh - Travel time - 03/23/2022	1.50	125.00 USD	187.50 USD
Service	- Meeting w/ Angell et al prior to court hearing; court hearing on contempt, etc. - 03/23/2022	2.30	250.00 USD	575.00 USD
Service	- Travel from BK Court in Raleigh to office - Travel time - 03/23/2022	1.50	125.00 USD	187.50 USD
Service	- Recvd various emails from Trustee; review financial documents for checks to Rudolph Baxley, equip purchase; send email responses back to Trustee - 03/28/2022	1.00	250.00 USD	250.00 USD
Service	- phone call with Angell re upcoming hearing for the next day; contact with Kevin at LBO about A/R invoicing; attempt to call Angell back with results - 03/29/2022	0.50	250.00 USD	125.00 USD

Service	- Review emails from Angell's office; access QB online to review A/R invoices; compile, download, and save A/R invoices from 2017 to 2021; email results to Angell; review leasing agreement between Leasing and Construction; access QB online for Baxley Leasing invoices - none found; review outline for tomorrow's hearing; email my comments to Angell, et al - 03/29/2022	3.20	250.00 USD	800.00 USD
Service	- phone call from Angell advising about need for hearing the next day; appt made for 4pm call for further info - 03/29/2022	0.20	250.00 USD	50.00 USD
Service	- Meeting with Angell et al prior to court hearing; meeting with Martha and Brandon Baxley attorneys; attend court hearing; work through brief lunch break with attorneys; resume hearing; testify at contempt hearing - 03/30/2022	5.50	250.00 USD	1,375.00 USD
Service	- Travel from office to BK Court in Raleigh - Travel time - 03/30/2022	1.50	125.00 USD	187.50 USD
Service	- Travel from BK Court in Raleigh to office - Travel time - 03/30/2022	1.50	125.00 USD	187.50 USD
Service	- phone call with Trustee; Email request from Trustee re invoices; access QB online; downloaded invoices for 2022 for Baxley Corp emailed results to Trustee; additional phone call about AR invoices; download AR detail and unpaid invoices - 03/31/2022	1.20	250.00 USD	300.00 USD
Service	- phone call from Trustee re access to missing emails - 04/01/2022	0.20	250.00 USD	50.00 USD
Service	- Access GoDaddy admin account; contact with GoDaddy customer service; reset password of accounting email; access of accounting email through Microsoft; download accounting email address results to Dropbox for review; emails with Trustee and BA office about next step to get missing emails. - 04/01/2022	2.00	250.00 USD	500.00 USD
Product	Mileage - Travel to/from BA office in Greensboro for meeting with Angell re affidavit - 03/08/2022	28.00	0.56 USD	15.68 USD
Product	Mileage - Travel to/from Raleigh BK Courthouse - 192 miles at .56 per mile - 03/09/2022	192.00	0.56 USD	107.52 USD
Product	Mileage - Travel to/from Raleigh BK Courthouse - 192 miles at .56 per mile - 03/23/2022	192.00	0.56 USD	107.52 USD
Product	Mileage - Travel to/from Raleigh BK Courthouse - 192 miles at .56 per mile - 03/30/2022	192.00	0.56 USD	107.52 USD



Product	Other - Parking Fees in Raleigh - 03/30/2022	1.00	21.50 USD	21.50 USD
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TOTAL AMOUNT DUE	13,709.74 USD
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## EXHIBIT B

### Biographical Information

Robert Nordlander is and has, since March 2021, been the principal member of Nordlander, CPA, which offers services in Forensic accounting and tax resolution. Prior to that, he conducted and supervised federal criminal investigations for the Internal Revenue Service and other federal agencies in matters including tax evasion, money laundering, drug trafficking, conspiracy, identity theft, asset forfeiture, bankruptcy fraud, terrorism, and structuring. (2000 to 2021). During this time, he served as an instructor and course developer for the IRS National Criminal Investigation Training Academy (NCITA) for various criminal financial investigations and as a Certified Field Instructor and Assessor for NCITA. He was assigned to be Cyber Crime Coordinator for North Carolina, South Carolina and Tennessee. Robert taught Principles of Accounting, Intermediate Accounting, Cost Accounting, Accounting Information Systems, and CPA Test Preparation at Bob Jones University. (1998 to 2000). He has a Master of Business Administration from the University of North Carolina at Greensboro (1998) and a Bachelor of Science degree in Accounting from Bob Jones University (1991). He has been a licensed Certified Public Accountant in the state of North Carolina since 1996 and has been certified as a Certified Fraud Examiner (2021) and Certified Criminal Investigator (2000).

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CERTIFICATE OF SERVICE

I, Qiara McCain, of the law firm Howard, Stallings, From, Atkins, Angell & Davis, P.A., certify:

That I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age:

That on September 2, 2022, the foregoing Application for Interim Compensation of Accountant and Notice of Application was electronically filed with the Clerk of Court using the CM/ECF system which will send notification of such filing to the parties listed below. I further certify that I have mailed the document to the non CM/ECF participants as set out below by first class mail.

I certify under penalty of perjury that the foregoing is true and correct.

DATE: September 2, 2022

s/Qiara McCain  
Qiara McCain, Paralegal  
P.O. Box 12347  
Raleigh, NC 27605

Brian C. Behr, Esquire Bankruptcy Administrator <i>Served via cm/ecf and by email to Lesley_Dean@nceba.uscourts.gov and Karen_Cook@nceba.uscourts.gov</i>	George M. Oliver Attorney for Debtor <i>Served via cm/ecf</i>
Bill Kroll Everett Gaskins Hancock, LLP Attorney for Baxley Leasing, LLC, Martha Baxley <i>Served via cm/ecf</i>	Nordlander CPA, PLLC Attn: Managing Agent 4004 Ballard Farm Road Colfax, NC 27235